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From:

Sent: Tuesday, August 21, 2012 3:29:03 PM

To:

Cc:

Subject: Section 2057 and 6501(c)(4)

This email is to confirm our prior telephone conversation. The applicable limitations period for the "additional estate tax" under section 2057(f)(2) cannot be extended by agreement. Pursuant to section 2057(i)(3)(k), the additional three year period for assessment provided for in section 2032A(f) applies to the additional estate tax under section 2057(f)(2). There is nothing in section 2032A(f) that states that this period can be extended by agreement. Moreover, the period in section 2032A(f) is a minimum period of limitations, but it is not mutually exclusive from the general limitations period in section 6501. The language of section 6501(c)(4) explicitly excepts "estate tax provided in chapter 11" from those taxes for which the limitations period may be extended by agreement. Although section 2057(f)(2) is an "additional" estate tax, it is still a chapter 11 estate tax provision subject to this restriction.

Please let me know if you have any additional questions in this matter.